

**Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget (GAAP Basis) to Actual**  
*For the Year Ended  
December 31, 2009*

	General Fund			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 18,087,654	\$ 18,087,654	\$ 17,508,020	\$ (579,634)
Licenses & Permits	26,052	26,052	24,921	(1,131)
Intergovernmental	6,658,035	7,013,881	6,408,189	(605,692)
Charges for Services	2,817,353	2,819,853	2,629,190	(190,663)
Fines & Forfeits	1,757,840	1,757,840	1,708,485	(49,355)
Miscellaneous	3,663,505	3,710,355	2,802,340	(908,015)
<b>Total Revenues</b>	<b>33,010,439</b>	<b>33,415,635</b>	<b>31,081,145</b>	<b>(2,334,490)</b>
<b>Expenditures</b>				
Current:				
General Government Services	15,182,042	15,123,882	14,662,090	461,792
Security of Persons & Property	16,330,993	15,884,459	15,743,013	141,446
Utilities & Environment	543,255	609,025	559,960	49,065
Transportation	-	-	-	-
Economic Environment	20,000	20,000	19,785	215
Mental & Physical Health	279,749	316,815	310,540	6,275
Culture & Recreation	223,766	209,489	196,319	13,170
Debt Service:				
Interest & Other Debt Service	-	-	-	-
Capital Outlays	-	5,739	17,020	(11,281)
<b>Total Expenditures</b>	<b>32,579,805</b>	<b>32,169,409</b>	<b>31,508,727</b>	<b>660,682</b>
<b>Excess of Rev. Over (Under) Expend.</b>	<b>430,634</b>	<b>1,246,226</b>	<b>(427,582)</b>	<b>(1,673,808)</b>
<b>Other Financing Sources/(Uses)</b>				
Insurance Recoveries	-	-	-	-
Proceeds from Sale of Capital Assets	916,398	916,398	976,760	60,362
Transfers-In	64,000	64,000	59,226	(4,774)
Transfers-Out	(3,876,469)	(3,689,964)	(3,524,608)	165,356
<b>Total Other Financing Sources/(Uses)</b>	<b>(2,896,071)</b>	<b>(2,709,566)</b>	<b>(2,488,622)</b>	<b>220,944</b>
<b>Excess of Revenues and Other Financing Sources/ (Uses) Over (Under) Expenditures</b>	<b>(2,465,437)</b>	<b>(1,463,340)</b>	<b>(2,916,204)</b>	<b>(1,452,864)</b>
<b>Fund Balance as of January 1</b>	<b>13,792,635</b>	<b>13,792,635</b>	<b>13,792,635</b>	<b>-</b>
<b>Fund Balance as of December 31</b>	<b>\$ 11,327,198</b>	<b>\$ 12,329,295</b>	<b>\$ 10,876,431</b>	<b>\$ (1,452,864)</b>

See Accompanying Notes to Financial Statements

**Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget (GAAP Basis) to Actual**  
*For the Year Ended  
December 31, 2009*

	<b>Special Revenue: Roads</b>			
	<b>Budget</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget- Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Taxes	\$ 10,157,801	\$ 10,159,801	\$ 9,682,046	\$ (477,755)
Licenses & Permits	30,000	30,000	36,969	6,969
Intergovernmental	16,760,019	16,163,269	13,098,429	(3,064,840)
Charges for Services	356,128	356,128	192,464	(163,664)
Fines & Forfeits	-	-	275	275
Miscellaneous	43,788	43,788	44,545	757
<b>Total Revenues</b>	<b>27,347,736</b>	<b>26,752,986</b>	<b>23,054,728</b>	<b>(3,698,258)</b>
<b>Expenditures</b>				
Current:				
General Government Services	1,000	1,000	645	355
Security of Persons & Property	-	-	-	-
Utilities & Environment	1,122,123	1,120,283	981,670	138,613
Transportation	15,196,099	15,867,786	16,076,983	(209,197)
Economic Environment	-	-	-	-
Mental & Physical Health	-	-	-	-
Culture & Recreation	-	-	-	-
Debt Service:				
Interest & Other Debt Service	1,800	1,800	1,668	132
Capital Outlays	13,121,000	13,738,000	6,248,992	7,489,008
<b>Total Expenditures</b>	<b>29,442,022</b>	<b>30,728,869</b>	<b>23,309,958</b>	<b>7,418,911</b>
<b>Excess of Rev. Over (Under) Expend.</b>	<b>(2,094,286)</b>	<b>(3,975,883)</b>	<b>(255,230)</b>	<b>3,720,653</b>
<b>Other Financing Sources/(Uses)</b>				
Insurance Recoveries	-	-	6,290	6,290
Proceeds from Sale of Capital Assets	1,200,000	1,200,000	1,345,259	145,259
Transfers-In	303,000	303,000	455	(302,545)
Transfers-Out	(16,604)	(16,604)	(15,404)	1,200
<b>Total Other Financing Sources/(Uses)</b>	<b>1,486,396</b>	<b>1,486,396</b>	<b>1,336,600</b>	<b>(149,796)</b>
<b>Excess of Revenues and Other Financing (Uses) Over (Under) Expenditures</b>	<b>(607,890)</b>	<b>(2,489,487)</b>	<b>1,081,370</b>	<b>3,570,857</b>
<b>Fund Balance as of January 1</b>	<b>10,798,230</b>	<b>10,798,230</b>	<b>10,798,230</b>	<b>-</b>
<b>Fund Balance as of December 31</b>	<b>\$ 10,190,340</b>	<b>\$ 8,308,743</b>	<b>\$ 11,879,600</b>	<b>\$ 3,570,857</b>

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**Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget (GAAP Basis) to Actual**  
*For the Year Ended  
December 31, 2009*

	<b>Capital Facilities Plan Fund</b>			
	<b>Budget</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget- Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Taxes	\$ 1,800,100	\$ 1,800,100	\$ 1,696,308	\$ (103,792)
Licenses & Permits	-	-	-	-
Intergovernmental	-	42,140	42,140	-
Charges for Services	-	-	-	-
Fines & Forfeits	-	-	-	-
Miscellaneous	300,000	342,140	276,521	(65,619)
<b>Total Revenues</b>	<b>2,100,100</b>	<b>2,184,380</b>	<b>2,014,969</b>	<b>(169,411)</b>
<b>Expenditures</b>				
Current:				
General Government Services	540,000	1,066,420	280,774	785,646
Security of Persons & Property	-	200,000	89,534	110,466
Utilities & Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Mental & Physical Health	-	-	26,329	(26,329)
Culture & Recreation	-	-	136,005	(136,005)
Debt Service:	-	-	-	-
Interest & Other Debt Service	-	-	-	-
Capital Outlays	350,000	900,000	664,722	235,278
<b>Total Expenditures</b>	<b>890,000</b>	<b>2,166,420</b>	<b>1,197,364</b>	<b>969,056</b>
<b>Excess of Rev. Over (Under) Expend.</b>	<b>1,210,100</b>	<b>17,960</b>	<b>817,605</b>	<b>799,645</b>
<b>Other Financing Sources/(Uses)</b>				
Insurance Recoveries	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers-In	1,000,000	154,253	163,885	9,632
Transfers-Out	(1,342,037)	(1,342,037)	(1,339,753)	2,284
<b>Total Other Financing Sources/(Uses)</b>	<b>(342,037)</b>	<b>(1,187,784)</b>	<b>(1,175,868)</b>	<b>11,916</b>
<b>Excess of Revenues and Other Financing (Uses) Over (Under) Expenditures</b>	<b>868,063</b>	<b>(1,169,824)</b>	<b>(358,263)</b>	<b>811,561</b>
<b>Fund Balance as of January 1</b>	<b>5,842,509</b>	<b>5,842,509</b>	<b>5,842,509</b>	<b>-</b>
<b>Fund Balance as of December 31</b>	<b>\$ 6,710,572</b>	<b>\$ 4,672,685</b>	<b>\$ 5,484,246</b>	<b>\$ 811,561</b>

See Accompanying Notes to Financial Statements